# THE CENTRE FOR BETTER HEALTH LIMITED

## FINANCIAL STATEMENTS

## 31 MARCH 2026

**Company Registration Number 01949363**

**Registered Charity Number 292944**

**EDMUND CARR LLP**
Chartered Accountants & Registered Auditors
146 New London Road
Chelmsford
Essex
CM2 0AW

# THE CENTRE FOR BETTER HEALTH LIMITED

## FOR THE YEAR ENDED 31 MARCH 2026

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# THE CENTRE FOR BETTER HEALTH LIMITED

## FOR THE YEAR ENDED 31 MARCH 2026

## CHARITY INFORMATION

| | |
|---|---|
| **Directors** | R B McNeill<br>L Dolby, RN, RMN, Dip HE Mental Health<br>D E Mannifield<br>A Afilaka BABCP (accred)<br>F V Whitbread |
| **Auditors** | Edmund Carr LLP<br>146 New London Road<br>Chelmsford<br>Essex<br>CM2 0AW |
| **Bankers** | National Westminster Bank plc<br>PO Box 8030<br>20 Amhurst Road<br>London<br>E8 1JJ |
| **Company Number** | 01949363 |
| **Charity Number** | 292944 |
| **Registered Office** | 1A Darnley Road<br>Hackney<br>London<br>E9 6QH |

# THE CENTRE FOR BETTER HEALTH LIMITED

## THE DIRECTORS' REPORT

## FOR THE YEAR ENDED 31 MARCH 2026

The directors present their report and accounts for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### CONSTITUTION

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

### DIRECTORS AND TRUSTEES

The directors of the company as listed on page 1 are its trustees for the purpose of charity law.

The Board has the power to appoint additional directors, as it considers fit.

Any board member may propose the appointment of a new trustee. If the board agrees the prospective trustee is invited for informal discussions with nominated board members and, if appropriate, to attend one or more board meetings. All new trustees are given a copy of the Charity Commission publication CC3 – "The Essential Trustee: What You Need To Know" and confirm that they have read, understood and accept the responsibilities involved. Existing trustees are kept up to date by referring to charity commission updates and relevant publications.

All trustees give their time voluntarily; no trustee received any benefits. Details of reimbursed expenses are disclosed in note 18.

### ORGANISATION, OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Centre for Better Health supports wellbeing and recovery from mental ill health. Through our services, we support individuals to achieve personal growth, improved wellbeing and quality of life, and employment progression where relevant. Our vision is for individuals to lead satisfying and hopeful lives in a society without any stigma around mental ill health.

The charity is administered by a board of Trustees who meet quarterly and administer the charity. A director of operations is appointed by the trustees to manage the day to day running of the charity.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

## REVIEW OF DEVELOPMENTS

As of the year-end, the organisation employs 6 full time staff and 12 part time staff.

The delivery of services also relies on the valuable contribution in time and commitment from volunteers. Over the course of the last year this has amounted to approximately 6,105 hours.

## COUNSELLING / PSYCHOTHERAPY SERVICE

The Counselling Service is delivered at the Darnley Road Centre. It is a low cost service which makes it accessible for people who might not otherwise have access to talking therapies. The offering can be for up to one year, with individuals self-referring to the service. Clients are also signposted to the service by a variety of statutory bodies including social workers, local primary and secondary care.

### A look back at the past year

369 people accessed weekly counselling

87% reported an improvement in quality of life (of these, 80% made 'reliable' change)

98% were satisfied or very satisfied with the service

98% would recommend the service to others

## BETTER HEALTH HUB

Our Hub offers a range of low-cost creative, movement and therapeutic groups and courses to support self-care and promote wellbeing.

### A look back at the past year

- 45 groups and courses delivered
- 455 enrolments (81% accessed fully funded places through the City and Hackney Wellbeing Network and 13% accessed a concession rate)

Our groups and courses included:

- 16 arts, crafts and creative courses, including embroidery, watercolour, printmaking, writing for wellbeing, bookmaking and therapeutic art making
- 21 pottery courses, including wheel and hand-building techniques. Among other things, our groups made vases, bowls, open designs, tiles and puzzle pots
- 5 mindfulness, meditation, self-compassion and personal development groups including a men's support group.
- 3 movement courses, including trauma-informed yoga and mindful movement

" I really appreciated the welcoming atmosphere. The ceramics sessions helped me relax, reduce stress, and connect with others."

"I liked having the space to be with myself and others. The fact that the class was not a formally taught class allowed me to have the freedom I needed to get better. It has worked wonders on my mental health, and I look forward to each class."

**SOCIAL ENTERPRISE**

We run 12-week training placements in our social enterprise bike shop to help build employment skills and provide routes into work. Our placements are for adults who are out of work, or in jobs that they do not enjoy, and are struggling with their mental health.

**A look back at the past year**

- 16 referrals received
- 6 trainees completed placements in the bike shop (3 more started but didn’t finish)
- 80% reported an improvement in quality of life (of these, 50% made ‘reliable’ change)
- 100% were satisfied or very satisfied with the service
- 100% would recommend the placement to others

" It was a really valuable experience - having the structure and being around other people was really good for me. Everyone was really patient and supportive."

## RESERVES POLICY AND RISK MANAGEMENT

The company carries out a variety of long-term projects. The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

The free reserves at 31st March 2026 amount to £35,700. The trustees consider that to enable its existing projects to continue for the coming year reserves of £250,000 will be needed and it will require donations to meet the balance. Since the balance sheet date donations have been sought and obtained to cover the current shortfall which will enable the charity to continue with the projects on hand.

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also established other operational and business risks that CBH faces and confirm they have established systems to mitigate the significant risks.

## FINANCIAL POSITION

The Financial Statements and Notes which follow this report have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The SOFA shows a surplus for the year of £607.

The year-end financial position, reflected by the balance sheet, is considered satisfactory. At 31st March 2026, the company had total net assets of £39,963, of which £39,963 represented undesignated unrestricted funds, and £Nil represented restricted funds. Free reserves, excluding the net book value of fixed assets, is £35,700.

Budgeting will continue on a prudent basis to ensure that The Centre for Better Health maintains a strong financial position to meet the challenges that lie in the years ahead.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of The Centre for Better Health Ltd for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

## SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

## AUDITORS

Edmund Carr LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

BY ORDER OF THE BOARD

R B McNeill

.....
R B McNEILL
Director

...29 September... 2026

## Opinion

We have audited the financial statements of The Centre for Better Health Ltd (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considered the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation
- Enquiring of management as to actual and potential litigation and claims

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Edmund Carr LLP

EDMUND CARR LLP
Statutory Auditor

146 New London Road
Chelmsford
Essex
CM2 0AW

2 October 2026

Edmund Carr LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

## THE CENTRE FOR BETTER HEALTH LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

### FOR THE YEAR ENDED 31 MARCH 2026

| | Notes | Unrestricted Funds 2026 £ | Restricted Funds 2026 £ | Total Funds 2026 £ | Total Funds 2025 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Grants and donations | **2** | 389,000 | - | 389,000 | 401,372 |
| Income from Investments: Deposit interest received | | 35 | - | 35 | 91 |
| **Income from Charitable activities** | | | | | |
| Other income from charitable activities | **3** | 222,325 | - | 222,325 | 247,649 |
| **Total Income** | | 611,360 | - | 611,360 | 649,112 |
| **Expenditure on:** | | | | | |
| Charitable activities | **4** | 607,510 | 3,243 | 610,753 | 648,826 |
| **Total Expenditure** | **7** | 607,510 | 3,243 | 610,753 | 648,826 |
| **Net Income** | | 3,850 | (3,243) | 607 | 286 |
| Transfer between funds | | - | - | - | - |
| **Net Movement in Funds** | | 3,850 | (3,243) | 607 | 286 |
| Total funds brought forward at 1 April 2025 | | 36,113 | 3,243 | 39,356 | 39,070 |
| **Total funds carried forward at 31 March 2026** | | 39,963 | - | 39,963 | 39,356 |

The statement of financial activities includes all gains and losses recognised during the year.

All the activities of the charitable company are from continuing operations.

## THE CENTRE FOR BETTER HEALTH LIMITED

### BALANCE SHEET

### AS AT 31 MARCH 2026

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible Assets | **11** | | 4,263 | | 2,739 |
| **CURRENT ASSETS** | | | | | |
| Debtors | **12** | 67,855 | | 74,920 | |
| Cash at bank and in hand | | 10,857 | | 2,541 | |
| | | 78,712 | | 77,461 | |
| **CREDITORS : Amounts falling due within one year** | | | | | |
| Other creditors | **13** | 43,012 | | 40,844 | |
| **NET CURRENT ASSETS** | | | 35,700 | | 36,617 |
| **NET ASSETS** | | | 39,963 | | £39,356 |
| **CAPITAL AND RESERVES** | | | | | |
| Unrestricted funds | **16** | | 39,963 | | 36,113 |
| Restricted funds | **15** | | - | | 3,243 |
| **TOTAL FUNDS** | | | 39,963 | | £39,356 |

For the year ending 31 March 2026 the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it has opted for an audit under the Charities Act 2011.

Directors' responsibilities:
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on ..29 September.. 2026.

R B McNeill

R B McNEILL

Company Registration Number: 01949363

# THE CENTRE FOR BETTER HEALTH LIMITED

## STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED 31 MARCH 2026

| | Notes | 2026<br>£ | 2025<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net movement in funds for the financial year | | 607 | 286 |
| *Adjustments for:* | | | |
| Depreciation of tangible assets | **11** | 1,270 | 1,412 |
| Dividends and interest received | | (35) | (91) |
| *Changes in:* | | | |
| Trade and other debtors | **12** | 7,065 | 43,544 |
| Trade and other creditors | **13** | 2,168 | (46,222) |
| Cash generated from operations | | 11,075 | (1,071) |
| Net cash (used in)/from operating activities | | 11,075 | (1,071) |
| **Cash flows from investing activities** | | | |
| Dividends and interest received | | 35 | 91 |
| Fixed assets purchases | | (2,794) | (522) |
| | | (2,759) | (431) |
| **Net increase/(decrease) in cash and cash equivalents** | | 8,316 | (1,502) |
| Cash and cash equivalents at beginning of year | | 2,541 | 4,043 |
| **Cash and cash equivalents at end of year** | | 10,857 | 2,541 |

## 1) Accounting policies

a) The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

The Centre for Better Health Limited meets the definition of a public benefit entity under FRS 102.

The Centre for Better Health Limited is a private charitable company limited by guarantee incorporated in England and Wales.

b) **Depreciation**

The cost of fixed assets is written off over their estimated useful lives at the following annual rates:

| | |
|---|---|
| Equipment | 20% straight line |
| Motor Vehicles | 20% straight line |

c) **Income**

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable. Interest receivable is included when received by the charity. Legacies are accounted for when receivables as long as they are capable of financial measurement. Counselling fees and community hub income are recognised when the session or activity take place.

d) **Expenditure**

Resources expended are included in the Statement of Financial Activities on an accruals basis including irrecoverable VAT.

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

e) **Fund Accounting**

Funds held by the charity are either:

· Unrestricted general funds – these are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.

· Designated funds – these are funds that are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

f) **Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

g) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated reliably.

h) **Pension costs**

The charitable company operates a defined contribution scheme. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

i) **Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) **Government grants**

Government grants are recognised at the fair value of the assets received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

## 2) Grants and donations

| | Darnley Road | Better Health Hub | Total 2026 | Total 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations | 3,000 | - | 3,000 | 3,172 |
| Trusts and foundations | 386,000 | - | 386,000 | 398,200 |
| | 389,000 | - | 389,000 | 401,372 |

£389,000 of grant and donation income in the current year was unrestricted (2025: £358,172) and restricted was £Nil (2025: £43,200).

## 3) Other Income From Charitable Activities

| | Darnley Road | Total 2026 | Total 2025 |
|---|---|---|---|
| | £ | £ | £ |
| Counselling income | 137,318 | 137,318 | 144,728 |
| Wellbeing Network Funding | 80,011 | 80,011 | 91,210 |
| Better Health Hub | 4,996 | 4,996 | 4,011 |
| Personalised Budget | - | - | 7,700 |
| | 222,325 | 222,325 | 247,649 |

All income from charitable activities in the current and prior years was unrestricted.

## 4) Expenditure on Charitable Activities

| | Governance costs (note 6) | Activities undertaken directly | Support costs (note 5) | Total 2026 | Total 2025 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| Charitable activities | - | 393,950 | 202,997 | 596,947 | 635,326 |
| Governance costs | 13,806 | - | - | 13,806 | 13,500 |
| | 13,806 | 393,950 | 202,997 | 610,753 | 648,826 |

£607,510 of charitable expenditure in the current year was unrestricted (2025: £608,870) and restricted was £3,243 (2025: £39,957).

## 5) Support Costs

| | Total 2026 £ | Total 2025 £ |
|---|---|---|
| Staff costs | 106,851 | 100,473 |
| Premises other | 9,910 | 9,587 |
| Other office costs | 63,470 | 54,707 |
| Cleaning and maintenance | 19,254 | 31,713 |
| Depreciation and profit on disposal | 1,276 | 1,412 |
| Bank charges | 1,236 | 1,142 |
| Legal and professional | 1,000 | 9,605 |
| | 202,997 | 208,639 |

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

## 6) Governance Costs

| | Total 2026 £ | Total 2025 £ |
|---|---|---|
| Audit fees | 7,080 | 6,840 |
| Accountancy and other fees | 6,726 | 6,660 |
| | 13,806 | 13,500 |

**7) Total Expenditure**

| | Staff Costs | Depreciation | Other Costs | Total 2026 | Total 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| | *(note 8)* | | *(note 9)* | | |
| Direct and support costs | 468,781 | 1,276 | 126,890 | 596,947 | 635,326 |
| Governance costs | - | - | 13,806 | 13,806 | 13,500 |
| | 468,781 | 1,276 | 140,696 | 610,753 | 648,826 |

**8) Staff Costs**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 422,740 | 455,459 |
| Employers national insurance | 38,945 | 32,967 |
| Employers defined contribution pension | 7,096 | 7,633 |
| | 468,781 | 496,059 |

One employee received remuneration between £60,000 and £70,000. No trustees received any remuneration.

The key management personnel of the charity comprise the trustees, the Director of Operations and the services managers. The total employee benefits of the key management personnel were £148,549 (2025: £127,899).

The average number of employees by head count, analysed by function, was:

| | | |
|---|---|---|
| Services | 5 | 6 |
| Management and administration of the charity | 13 | 15 |
| | 18 | 21 |

**9) Other costs**

| | | |
|---|---|---|
| Premises other | 15,627 | 14,483 |
| Other office costs | 97,498 | 97,717 |
| Cleaning and Maintenance | 19,254 | 31,713 |
| Audit Fees | 7,080 | 6,300 |
| Bank charges | 1,236 | 1,142 |
| | 140,695 | 151,355 |

**10) Net Income**

This is stated after charging:

| | | |
|---|---|---|
| Auditors' remuneration | 7,080 | 6,600 |
| Accounts preparation | 1,900 | 2,380 |

## 11) Tangible Fixed Assets

| | Furniture and Equipment | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| At 1 April 2025 | 13,390 | 13,390 |
| Additions | 2,794 | 2,794 |
| Disposals | - | - |
| **At 31 March 2026** | 16,184 | 16,184 |
| **Depreciation** | | |
| At 1 April 2025 | 10,651 | 10,651 |
| Charge for year | 1,270 | 1,270 |
| On disposals | | - |
| **At 31 March 2026** | 11,921 | 11,921 |
| **Net book values** | | |
| **At 31 March 2026** | 4,263 | 4,263 |
| At 31 March 2025 | 2,739 | 2,739 |

## 12) Debtors

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Related undertakings | 42,334 | 66,961 |
| Prepayments | 6,519 | 7,959 |
| Accrued income | 6,334 | - |
| Sundry debtors | 12,668 | - |
| | 67,855 | 74,920 |

## 13) Creditors: Amounts falling due within one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Accounts payable | 6,159 | 7,128 |
| Accruals | 20,026 | 18,331 |
| Other taxes and social security | 10,144 | 8,702 |
| Sundry creditors | 6,683 | 6,683 |
| | 43,012 | 40,844 |

## 14) Called up share capital

The company is limited by guarantee and does not have share capital. The subscribers to the company's Memorandum and Articles of Association have undertaken to pay £1 each in the event of the liquidation of the company.

## 15) Restricted funds

| Current year: | Balance 1 April 2025 £ | Movement in Resources Incoming £ | Outgoing £ | Balance 31 March 2026 £ |
|---|---|---|---|---|
| a) NHS England - Pathways to Better Health | 3,243 | - | 3,243 | - |
| | 3,243 | - | 3,243 | - |

| Prior year: | Balance 1 April 2024 £ | Movement in Resources Incoming £ | Outgoing £ | Balance 31 March 2025 £ |
|---|---|---|---|---|
| a) NHS England - Pathways to Better Health | - | 43,200 | 39,957 | 3,243 |
| | - | 43,200 | 39,957 | 3,243 |

a) For an outreach and personalised support service for 18-25-year-olds living in City and Hackney and trainee programme.

## 16) Analysis of Net Assets Between Funds

| *Current year:* | Tangible Fixed Assets £ | Net Current Assets £ | Total £ |
|---|---|---|---|
| Unrestricted Funds | 4,263 | 35,700 | 39,963 |
| Restricted funds | - | - | - |
| | 4,263 | 35,700 | 39,963 |

| *Prior year:* | Tangible Fixed Assets £ | Net Current Assets £ | Total £ |
|---|---|---|---|
| Unrestricted Funds | 2,739 | 33,374 | 36,113 |
| Restricted funds | - | 3,243 | 3,243 |
| | 2,739 | 36,617 | 39,356 |

**17) Volunteers Expenses**

During the year, volunteers delivered a total of 6,105 hours to our counselling service and our social enterprise.

**18) Trustees Expenses**

No trustees were reimbursed any expenses in the current or prior year.

No trustees or connected persons received any remuneration either directly or indirectly.

**19) Taxation**

The company is a registered charity and is entitled to those reliefs from taxation which are available to charities.

**20) Related Party Transactions**

There is no ultimate controlling party.

The majority of the directors of the company are also the trustees of the Psychiatric Rehabilitation Association and directors of Better Health Products Limited.

During the year a grant of £267,000 (2025: £239,000) was received from The Psychiatric Rehabilitation Association and £119,000 (2025: £116,000) was received from Better Health Products Limited.

The amounts due from related undertakings are as follows:-

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Psychiatric Rehabilitation Association | 42,309 | 61,413 |
| Better Health Products Limited | 25 | 5,548 |
| | 42,334 | 66,961 |

**21) Contingent Liability**

The charitable company is in an ongoing dispute which may give rise to a compensation payment. The trustees have taken legal advice and, based on the information currently available, consider that the likelihood of an outflow of some economic benefit is possible. The ultimate outcome, timing and amount of any agreed settlement figure remain uncertain and it is not possible to reliably estimate the potential financial effect at the reporting date.